

DEBRA K. DAVENPORT, CPA AUDITOR GENERAL WILLIAM THOMSON DEPUTY AUDITOR GENERAL

July 19, 2007

Governing Board Whiteriver Unified School District No. 20 P.O. Box 190 Whiteriver, AZ 85941-0190

Members of the Board:

We have received the District's audit reports and Uniform System of Financial Records Compliance Questionnaire for the year ended June 30, 2006. Therefore, the District has met the report submission requirements for that year.

If you have questions concerning this matter, please call me at (602) 553-0333.

Sincerely,

Michael G. Stelpstra, CPA Accounting Services Manager

cc: Mr. Earl Pettit, Superintendent
Whiteriver Unified School District No. 20
The Honorable Linda Morrow, Navajo County School Superintendent
Ms. Vicki G. Salazar, Associate Superintendent of Financial Services
Arizona Department of Education